

## COUNTY OF SAN BERNARDINO

The County of San Bernardino's 2007-08 Proposed Budget covers the period from July 1, 2007 – June 30, 2008. The budget consists of the general fund, restricted financing funds, capital project funds, special revenue funds, and enterprise funds and has a total proposed appropriation of \$3.4 billion. Each department is responsible for operating within their budget and will have the authority to spend up to the approved budget amount after the budget is adopted on June 26, 2007.

When developing their individual budgets, each department considers the following mission, vision, and value statements of the County of San Bernardino:

### Mission Statement

The mission of the government of the County of San Bernardino is to satisfy its customers by providing service that promotes the health, safety, well being, and quality of life of its residents according to the County Charter, general laws, and the will of the people it serves.

### Vision Statement

Our vision is to create a safe, clean, and healthy environment that appeals to families and individuals, and attracts the best in business and industry. We will create, support, and enhance vibrant communities that emphasize beauty, culture, art, recreation, education, and a sense of history.

### VALUES Statement

To achieve our Vision, we dedicate ourselves to these values:

- **Valuing** our workforce by providing recognition, training and education, opportunities for customer service and career development, a safe and healthy work environment and fair compensation.
- **Appreciation** and promotion of the diverse cultures that comprise our workforce and the communities we serve.
- **Leadership** by coordinating regional planning through collaboration with local communities and businesses.
- **Unquestioned integrity** that embraces a culture of honor and trustworthiness.
- **Excellence** in the development of efficient and cost-effective strategies to improve customer service in an atmosphere that allows and encourages new ideas.
- **Service** of the highest quality to our customers delivered with dignity and respect.



## Financial Planning Calendar

### **Ongoing**

The Board of Supervisors provides ongoing policy direction to the County Administrative Officer.

### **August through December**

**Business Plans** – Department-wide Business Plans are developed and serve as a guideline to lead the County in preparing the budget. The Business Plan is a comprehensive and systematic management tool designed to help each department assess the current environment, anticipate and respond appropriately to changes in the environment, envision the future, increase effectiveness, develop commitment to the department's mission, and achieve consensus on goals and objectives for achieving that mission. The Business Plan supports the annual budget plan by illustrating how a department's budget and available resources can be tied to goals and objectives, and is used to track, monitor, and evaluate departmental progress by establishing timelines and milestones, and comparing projections to actual accomplishments.

**Capital Improvement Plan** – Departments submit annual capital improvement requests for improvements to land or structures that exceed \$5,000. These requests include a project description and justification, financial impact, and funding source. The requests are evaluated and prioritized by the County Administrative Office and presented to the Board of Supervisors for comment during budget workshops. In addition, departments periodically provide a five-year plan that is updated to re-evaluate priorities based on changing circumstances, staffing levels, and available funding.

**Fee and Internal Service Rate Development** – Departments develop their respective budget unit(s) proposed fee changes and internal service rate adjustments and submit them to the County Administrative Office for review.

### **January through February**

**Five-year Financial Plan** – The County Administrative Office develops a five-year forecast of financial operations for general fund programs, projecting major revenues and expenditures, based on current service levels and expected future changes to those programs or service levels. The analysis includes the identification of trends, significant impacts, and recommendations, which are reported to the Board of Supervisors.

**Business Plan Workshop** – Department Heads, County Administrative Office staff, and the Board of Supervisors meet to discuss and review the Business Plans. These plans include departmental requests for additional general fund financing or policy items for which the Board of Supervisors provides input and direction to staff.

**Budget Prep System** – The in-house budget system is updated for changes in the various Memorandums of Understanding between the County and the various employee representation units. Additionally, internal training is conducted for all users of the system and the system is opened up for departmental input for preparation of the budget submittal.

**Internal Service Rates** – The rates charged by departments for services provided to other departments are brought before the Board of Supervisors for approval. In addition to rates for internal service funds, rates for services provided by general fund departments, such as Facilities Management, Human Resources, and Architecture and Engineering are also approved.



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### **March and April**

**Fee Hearing** – The Board of Supervisors conducts a public hearing on the Proposed Fee changes. Fee changes are included in the Proposed Budget submittals delivered to the Board of Supervisors.

**Financial Plan** – The upcoming budget year financing plan is developed based on revenue projections and estimates for cost increases of on-going costs. This plan includes the allocation of general fund financing (local cost) and provides estimates from remaining funding available to meet unmet needs of the County.

**Preparation of Proposed Budget** – Departments develop their respective proposed budgets and submit them to the County Administrative Office for review and recommendation to the Board of Supervisors. General fund departments must budget within their respective local cost allocations given to them based on the financing plan.

### **May and June**

**Submission of Proposed Budget** – The Proposed Budget Book is finalized and presented to the Board of Supervisors. The County Administrative Office publishes notices and schedules public hearings to discuss the proposed budget.

**Budget Hearing** – The Board of Supervisors conducts a public hearing on the Proposed Budget. At this time, the Board may modify the Proposed Budget.

**Adoption of Final Budget** – All Board approved changes are incorporated into the Final Budget.



Calendar for the 2007-08 Budget

November 28, 2006	Fee Instructions to Departments
December 15, 2006	Departments Submit Fee Workbooks to the Budget Office
February 12, 13, and April 3, 2007	2007-08 Business Plan Workshop
February 13, 2007	Budget Preparation System opened for Departmental Input
February 21, 2007	Budget Preparation System Training
February 27, 2007	Budget Instructions to Departments
February 27 and March 13, 2007	2007-08 Internal Service Rates Approved
March 13, 2007	Fee Hearing
March 13, 2007	Board of Supervisors Approval of Targets/Financing Plan and Strategic Objectives
March 27, 2007	Departments Submit Budget Workbooks to the Budget Office
May 18, 2007	Proposed Budget Delivered to the Board of Supervisors
June 19, 2007	Budget Hearing
June 26, 2007	Adoption of 2007-08 Final Budget
September 2007	Final Budget Book Printed



## Business Plan

This year, the Board of Supervisors received the County's second Business Plan, distributed in January 2007. This document is the starting point for San Bernardino County's budget process and it is intended to support the annual budget plan by tying the budget to department goals and objectives.

Business Plan Workshops were held February 12, 13, and April 3, 2007. These workshops provided the Board of Supervisors the opportunity to review departmental goals and objectives. Additionally, this was the first occasion for departments to explain how they utilize their allocated resources in terms of meeting projected goals and objectives and what additional resources would be needed for new projects. At this time, departments also presented fee adjustments and/or policy items, which included funding requests for those workload and program changes that were not financed within their departmental revenue or existing general fund allocations.

## General Fund Budget Process

The County Administrative Office has the responsibility of developing the county financing plan for all general fund departments. This plan begins with reviewing the two restricted financing sources, Prop. 172 and Realignment. Prop. 172 assists in financing the Sheriff, District Attorney, and Probation departments. Realignment assists in financing the general fund departments of Human Services, Behavioral Health, and Public Health for mental health, social services, and health programs. If these financing sources are not sufficient to pay for those departments' costs, then the general fund sources are considered.

The 2007-08 financing plan presented to the Board of Supervisors on March 13, 2007, included a total of \$572.2 million in discretionary revenue for financing for the general fund. This revenue is comprised of property taxes, interest on the county investment pool, sales tax, and other taxes. The financing plan initially allocates increases in these discretionary revenues to fund increases in mandatory costs such as previously negotiated salary increases, previous year's Board approved costs, and other mandated costs. The locally funded share of costs to maintain current services totaled \$542.9 million. After the mandatory costs are financed, the remaining unallocated discretionary revenue of \$29.3 million is presented to the Board of Supervisors for allocation.

Also on March 13, 2007, the Board of Supervisors held a Fee Hearing. The Fee Hearing is designed to take public testimony related to the fees for the 2007-08 fiscal year. The fee hearing and approval of the fees was completed at this time to allow the fee changes to be incorporated into the proposed budget and allows the approved fees to correspond with the start of the fiscal year.

The 2007-08 Proposed Budget Hearing is scheduled for June 19, 2007. At this time, the County Administrative Office may recommend changes to financing and reserves. Additionally, the county's policy items will also be considered.

The Final Budget is anticipated to be formally adopted on June 26, 2007. When the budget is adopted, the Board of Supervisors will direct that any final fund balance adjustment in the general fund be made to the appropriation for contingencies. No money can be spent from contingencies without obtaining Board of Supervisors approval.



### Other Funds Budget Process

In addition to the general fund, the County of San Bernardino has restricted financing funds, capital project funds, special revenue funds, enterprise funds, and internal service funds. All of these funds are restricted to the revenue sources they receive. Each department having these types of funds is responsible for developing its budget based on the revenue resources available to them. These resources include projected revenue to be collected in 2007-08 and any revenue not spent and carried forward from prior years (for example, fund balance for special revenue funds). These budgets will be discussed during the Budget Hearing. In addition, when the Board of Supervisors approves the final budget, they will also approve necessary fund balance adjustments to these funds to agree to the Auditor/Controller-Recorder's actual fund balance.

### Amending the Adopted Budget

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the appropriation unit level within budget units for the County. Any increases in appropriation in a budget unit after adoption of the final budget require an item to be placed on the agenda of the Board of Supervisors and a four-fifths vote is necessary for approval.

Transfers of appropriation between appropriation units within the same budget unit are authorized by the County Administrative Office with the following exceptions:

- Transfers out of the Salary and Benefit and Fixed Asset appropriation.
- Transfers in of the Fixed Asset appropriation in excess of \$10,000.

The above two exceptions regarding transfers of appropriation also require an item be placed on the agenda of the Board of Supervisors.

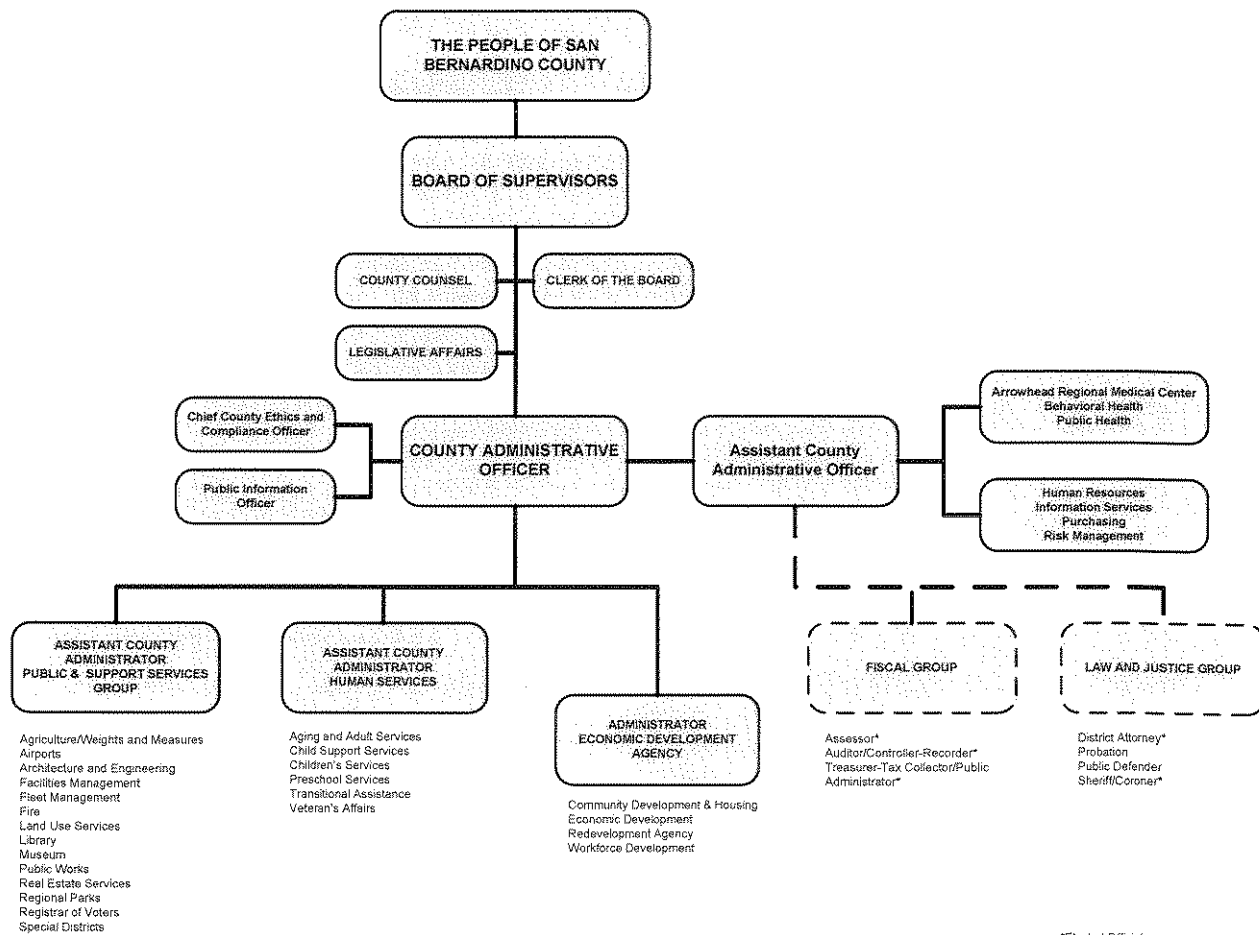
### Budget Workbook Format

The County of San Bernardino's 2007-08 Proposed Budget is presented in this book based on the County Organizational Structure, which is depicted on the next page. The Administrative/Executive Group is comprised of those departments that report directly to the Board of Supervisors or those departments that report directly to the County Administrative Office. This group performs functions related to the overall support of the county.

Budget units presented in this book are listed on pages 12 - 18 of this Preface, and are displayed at a fund/department level. Although some departments incorporate additional organizational levels when developing their budgets, the fund/department level of presentation was selected to provide consistency between all budget units. A sample of the departmental budget format is shown on pages 8 - 11 of this Preface. This sample further illustrates and explains how each budget unit is presented in this book.

A list of Budget Book Definitions is provided on pages 19 - 22 of this Preface. This listing defines budget terms commonly used throughout the budget workbook.



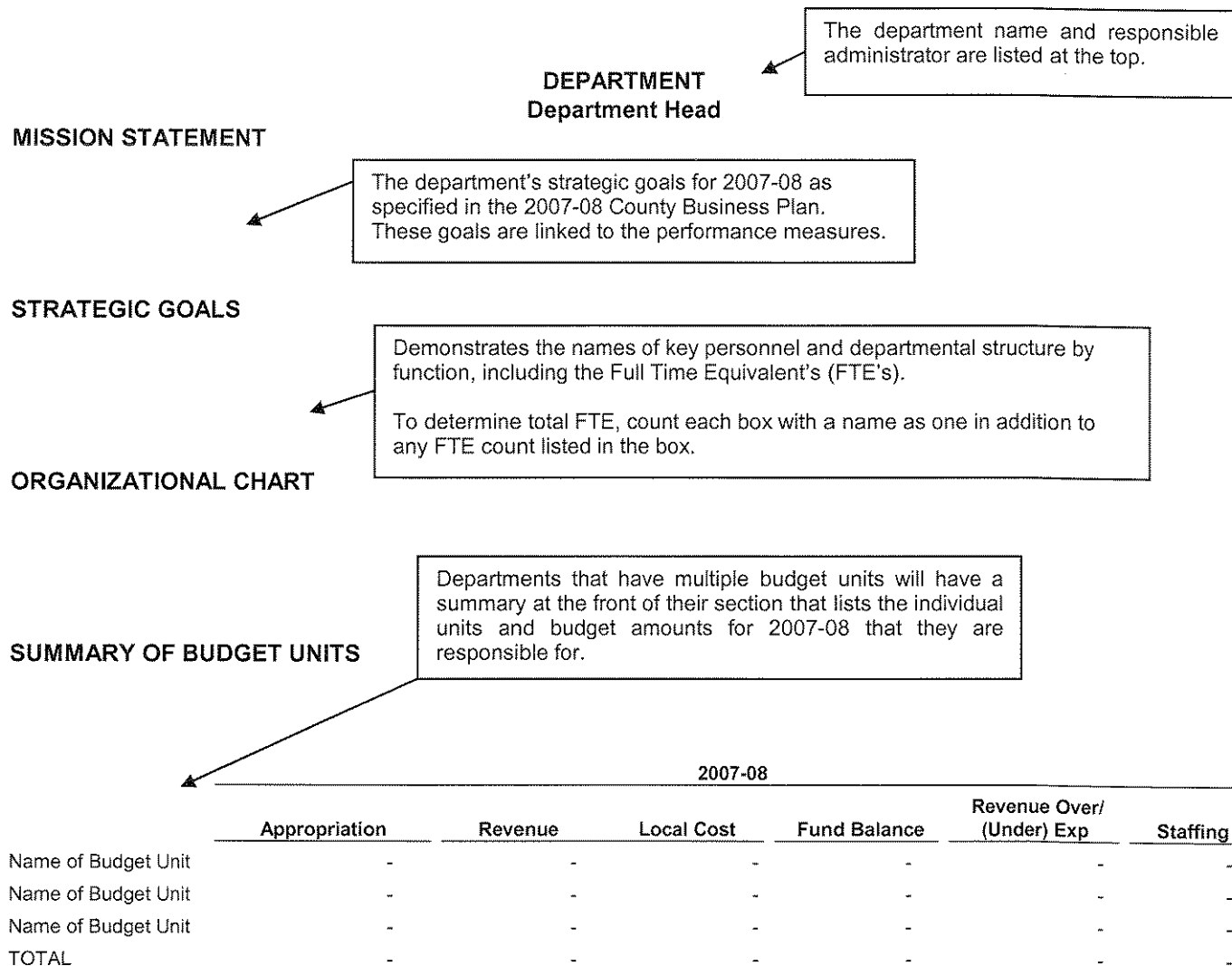


\*Elected Officials



## **BUDGET BOOK FORMAT**

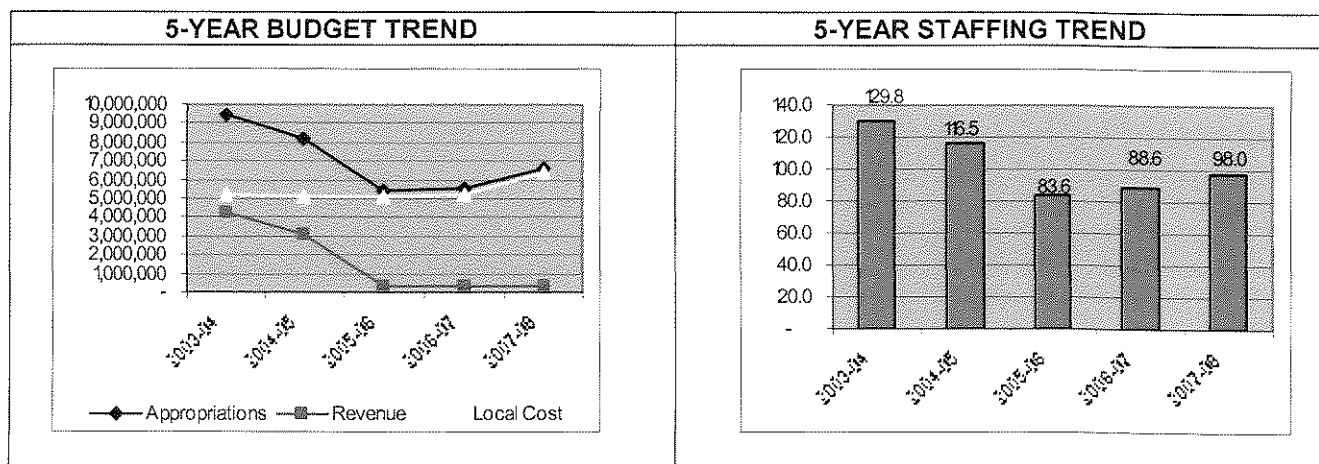
Budget units presented in this book are displayed at a fund/department level. Although some departments incorporate additional organizational levels when developing their budgets, the fund/department level of presentation was selected to provide consistency between all budget units. A sample of the departmental budget format is included in this attachment.



## DESCRIPTION OF MAJOR SERVICES

Description of Major Services provides a narrative describing the function and activity of the budget unit.

## BUDGET HISTORY



These graphs display a visual picture of the department's trends for the current year and prior four years in budgeted local cost, fund balance, or revenue over/(under), where applicable, and budgeted staffing.

Performance History provides a historical overview of the budget unit, including actual amounts from 2003-04, 2004-05 and 2005-06, the 2006-07 modified budget and an estimated amount for 2006-07.

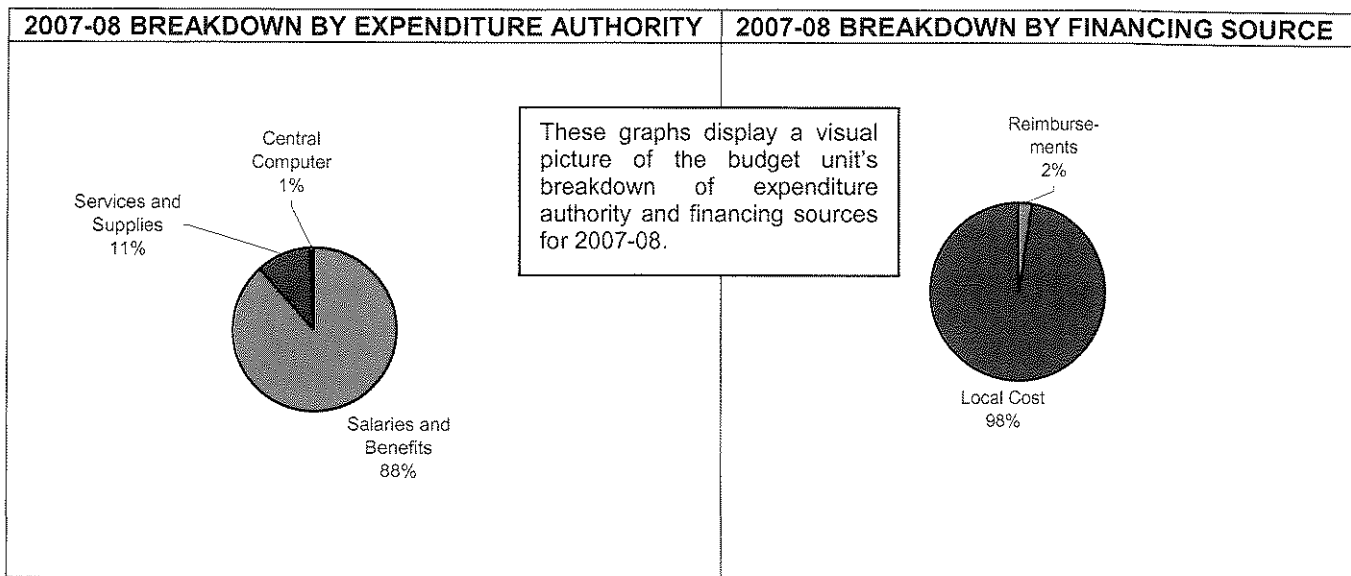
## PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	-	-	-	-	-
Departmental Revenue	-	-	-	-	-
Local Cost	-	-	-	-	-
Budgeted Staffing				-	

For those departments that have significant variances between modified budget and estimates in 2006-07, there will be an explanation of why this occurred.



## ANALYSIS OF PROPOSED BUDGET



The header shows which budget you are looking at and lists the Function and Activity per state guidelines.

GROUP: Administrative/Executive  
 DEPARTMENT: -  
 FUND: -

BUDGET UNIT: -  
 FUNCTION: -  
 ACTIVITY: -

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
<b><u>Appropriation</u></b>							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-	-
Total Exp Authority	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Total Appropriation	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Requirements	-	-	-	-	-	-	-
<b><u>Departmental Revenue</u></b>							
Taxes	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-
Total Financing Sources	-	-	-	-	-	-	-
Local Cost	-	-	-	-	-	-	-
Budgeted Staffing	-	-	-	-	-	-	-

This section provides a history of actual expenditures incurred by budget line item and the comparison of budget line item from prior year adopted to the current year proposed.



PERFORMANCE MEASURES			
Description of Performance Measure	2006-07 Projected	2006-07 Estimated	2007-08 Projected
Insert Performance Measurement			
Insert Performance Measurement			
Insert Performance Measurement			

This schedule describes the department's performance goals for the 2007-08 budget year.

Performance measures are placed with the budget unit to which they specifically apply. This section may not appear when performance measures are not applicable and/or overall department measures appear elsewhere.

POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2007-08 Performance Measurement
	Policy Item (explanation of policy item, include impacts).	-	-	-	-	
	<i>Proposed Performance Measure</i>					
	Policy Item (explanation of policy item, include impacts).	-	-	-	-	
	<i>Proposed Performance Measure</i>					
	Policy Item (explanation of policy item, include impacts).	-	-	-	-	
	<i>Proposed Performance Measure</i>					

This schedule lists the department's requests for policy items, which are currently not included in their proposed budget submittal. A policy item requests additional general fund financing.

These items include requests for approval of new programs or expenditures not currently funded. Items are in rank order and include corresponding proposed performance expectation if funded.

If the department is not requesting any policy items, then this schedule is omitted.



**BUDGET UNIT LISTING****General Fund**

Agriculture/Weights and Measures	AAA AWM
Airports	AAA APT
Architecture and Engineering	AAA ANE
Assessor	AAA ASR
Auditor Controller-Recorder	AAA ACR
Behavioral Health	AAA MLH
Behavioral Health - Alcohol & Drug Services	AAA ADS
Board of Supervisors	AAA BDF
Board of Supervisors - Legislation	AAA LEG
Child Support Services	AAA DCS
Clerk of the Board	AAA CBD
County Administrative Office	AAA CAO
County Administrative Office - Franchise Administration	AAA FRN
County Administrative Office - Health Administration	AAA HCC
County Administrative Office - Joint Powers Leases	AAA JPL
County Administrative Office - Litigation	AAA LIT
County Counsel	AAA CCL
County Museum	AAA CCM
County Schools	AAA SCL
County Trial Courts - Court Facilities Payments to the State	AAA CFP
County Trial Courts - Court Facilities/Judicial Benefits	AAA CTN
County Trial Courts - Drug Court Programs	AAA FLP
County Trial Courts - Grand Jury	AAA GYJ
County Trial Courts - Indigent Defense Program	AAA IDC
County Trial Courts - Trial Court Funding - Maintenance of Effort	AAA TRC
District Attorney - Child Abduction	AAA DOS
District Attorney - Criminal Prosecution	AAA DAT
Economic Development Agency	AAA EDF
Facilities Management	AAA FMD
Facilities Management - Utilities	AAA UTL
Human Resources	AAA HRD
Human Resources - The Center for Employee Health & Wellness	AAA OCH
Human Resources - Unemployment Insurance	AAA UNI
Human Services - Administrative Claim	AAA DPA
Human Services - AFDC - Foster Care	AAB BHI
Human Services - Aging and Adult Svcs - Aging Programs	AAF OOA
Human Services - Aging and Adult Svcs - Public Guardian-Conservator	AAA PGD
Human Services - Aid to Adoptive Children	AAB ATC
Human Services - Aid to Indigents (General Relief)	AAA ATI
Human Services - CalWORKS - 2 Parent Families	AAB UPP
Human Services - CalWORKS - All Other Families	AAB FGR
Human Services - Cash Assistance for Immigrants	AAB CAS
Human Services - Domestic Violence / Child Abuse Services	AAA DVC
Human Services - Entitlement Payments (Childcare)	AAA ETP
Human Services - Kinship Guardianship Assistance Program	AAB KIN
Human Services - Out-of-Home Child Care	AAA OCC
Human Services - Refugee Cash Assistance	AAB CAP
Human Services - Seriously Emotionally Disturbed	AAB SED
Information Services - Application Development	AAA SDD
Land Use Services - Administration	AAA LUS
Land Use Services - Advance Planning	AAA ADV
Land Use Services - Building & Safety	AAA BNS
Land Use Services - Code Enforcement	AAA CEN
Land Use Services - Current Planning	AAA CUR
Land Use Services - Fire Hazard Abatement	AAA WAB



**BUDGET UNIT LISTING****General Fund**

Law & Justice Group Administration	AAA LNJ
Local Agency Formation Commission	AAA LAF
Probation - Administration, Corrections and Detention	AAA PRB
Probation - Court-Ordered Placements	AAA PYA
Public and Support Services Group Administration	AAA PSG
Public Defender	AAA PBD
Public Health	AAA PHL
Public Health - California Children's Services	AAA CCS
Public Health - Indigent Ambulance	AAA EMC
Public Works - Surveyor	AAA SVR
Purchasing	AAA PUR
Real Estate Services	AAA RPR
Real Estate Services - Rents and Leases	AAA RNT
Regional Parks	AAA CCP
Register of Voters	AAA ROV
Sheriff-Coroner	AAA SHR
Treasurer-Tax Collector/Public Administrator	AAA TTC
Veterans Affairs	AAA VAF

**Restricted General Funds**

Prop 172 - District Attorney	AAG DAT
Prop 172 - Probation	AAG PRB
Prop 172 - Sheriff	AAG SHR
Realignment - Behavioral Health	AAC HCC
Realignment - Health Services	AAE HCC
Realignment - Social Services	AAD HCC

**Special Revenue Funds**

Agriculture/Weights and Measures - California Grazing	SCD ARE
Airports - Chino Airport Commercial Hangars	RCI APT
Arrowhead Regional Medical Center - Archstone Foundation Grant	RMT MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGA MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGB MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGC RMG
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGE MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGF MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGG MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGG RMG
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGI MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGJ MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGK RMG
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGM MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGN MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGQ MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGQ RMG
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGR MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RHB RMG
Assessor - State/County Property Tax Administration Program	RCS ASR
Auditor/Controller-Recorder - Systems Development	SDW REC
Auditor/Controller-Recorder - Vital Records	SDX REC
Auditor/Controller-Recorder - Electronic Records	SIW REC
Auditor/Controller-Recorder - Recorder Records	SIX REC



**BUDGET UNIT LISTING****Special Revenue Funds**

Behavioral Health - Court Alcohol and Drug Program	SDI MLH
Behavioral Health - Driving Under the Influence Programs	SDC MLH
Behavioral Health - Mental Health Services Act	RCT MLH
Behavioral Health - Proposition 36	RHD MLH
Behavioral Health - State Block Grant Carryover Program	SDH MLH
County Administrative Office - Ambulance Performance Based Fines	SDS HCC
County Administrative Office - Pediatric Trauma	SZA HCC
County Administrative Office - Hospital Preparedness	SZB HCC
County Administrative Office - Federal Forest Reserve	SFB CAO
County Administrative Office - Master Settlement Agreement	RSM MSA
County Library	SAP CLB
County Trial Courts - Alternate Dispute Resolution	SEF CAO
County Trial Courts - Courthouse Facility - Excess 25%	RSD CAO
County Trial Courts - Courthouse Seismic Surcharge	RSE CAO
County Trial Courts - Indigent Defense Special Revenue Fund	RMX IDC
District Attorney - Real Estate Fraud	REB DAT
District Attorney - Workers' Compensation Fraud	ROB DAT
District Attorney - Auto Insurance Fraud	RIP DAT
District Attorney - Federal Asset Forfeiture	SDN DAT
District Attorney - Specialized Prosecutions	SBI DAT
District Attorney - State Asset Forfeitures	SBH DAT
District Attorney - Vehicle Fees - Auto Theft	SDM DAT
Economic Development - Community Development and Housing	SAR ECD
Economic Development - Community Development and Housing	SAS ECD
Economic Development - Community Development and Housing	SAT ECD
Economic Development - Community Development and Housing	SAU ECD
Economic Development - Community Development and Housing	SAV ECD
Economic Development - Community Development and Housing	SBA ECD
Economic Development - Community Development and Housing	SBC ECD
Economic Development - Community Development and Housing	SBD ECD
Economic Development - Community Development and Housing	SBE ECD
Economic Development - Community Development and Housing	SBQ ECD
Economic Development - Community Development and Housing	SBR ECD
Economic Development - Community Development and Housing	SBT ECD
Economic Development - Community Development and Housing	SBW ECD
Economic Development - Community Development and Housing	SBZ ECD
Economic Development - Community Development and Housing	SCS ECD
Economic Development - Community Development and Housing	SDJ ECD
Economic Development - Community Development and Housing	SDK ECD
Economic Development - Community Development and Housing	SDR ECD
Economic Development - Community Development and Housing	SEI ECD
Economic Development - San Bernardino Valley Enterprise Zone	SYZ EDF
Economic Development - Workforce Development	SAC JOB
Fish & Game Commission	SBV CAO
Human Services - Commuter Services	SDF HRD
Human Services - Employee Benefits & Services	SDG HRD
L&J Group - 2003 US BJA Congressional Mandate Award	SDY LNJ
L&J Group - 2004 Local Law Enforcement Block Grant	SDZ LNJ
L&J Group - 2005 Justice Assistance Grant	SEG LNJ
L&J Group - 2006 Justice Assistance Grant	SFX LNJ
L&J Group - COPS Technology Grant	SEC LNJ
L&J Group - 2006 COPS Technology Grant	SII LNJ
L&J Group - Southwest Border Prosecution Initiative	SWI LNJ
Land Use Services - General Plan Update	RHJ LUS
Preschool Services	RSC HPS
Probation - Asset Forfeiture 15%	SYM PRB
Probation - Juvenile Justice Grant Program (AB 1913)	SIG PRG
Probation - Seized Assets	SYN PRB



**BUDGET UNIT LISTING****Special Revenue Funds**

Public Health - Bio-Terrorism Preparedness	RPL PHL
Public Health - Tobacco Use Reduction Now	RSP PHL
Public Health - Vector Control Assessments	SNR PHL
Public Health - Vital Statistics State Fees	SCI PHL
Public Works - Transportation - CALTRANS Contract	SVB TRA
Public Works - Transportation - Etiwanda Interchange Improvement	SVE TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEA TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEE TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEH TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEJ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEM TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEO TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEQ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SER TRA
Public Works - Transportation - Regional Development Mitigation Plan	SES TRA
Public Works - Transportation - Regional Development Mitigation Plan	SET TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEV TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEY TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEZ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFA TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFJ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFR TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFT TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGC TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGO TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGQ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGT TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGV TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGX TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHC TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHE TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHF TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHH TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHI TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHJ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHM TRA



**BUDGET UNIT LISTING****Special Revenue Funds**

Public Works - Transportation - Regional Development Mitigation Plan	SHN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHO TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHQ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHR TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHT TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHX TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHY TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHZ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SIA TRA
Public Works - Transportation - Regional Development Mitigation Plan	SIB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SIC TRA
Public Works - Transportation - Regional Development Mitigation Plan	SID TRA
Public Works - Transportation - Facilities Development	SWA TRA
Public Works - Transportation - Facilities Development	SWB TRA
Public Works - Transportation - Facilities Development	SWC TRA
Public Works - Transportation - Facilities Development	SWD TRA
Public Works - Transportation - Facilities Development	SWE TRA
Public Works - Transportation - Facilities Development	SWF TRA
Public Works - Transportation - Facilities Development	SWG TRA
Public Works - Transportation - Facilities Development	SWH TRA
Public Works - Transportation - Facilities Development	SWJ TRA
Public Works - Transportation - Facilities Development	SWM TRA
Public Works - Transportation - Facilities Development	SWN TRA
Public Works - Transportation - Facilities Development	SWO TRA
Public Works - Transportation - Facilities Development	SWQ TRA
Public Works - Transportation - Facilities Development	SWX TRA
Public Works - Transportation - Facilities Development	SWY TRA
Public Works - Transportation - Facilities Development	SWZ TRA
Public Works - Transportation - Facilities Development	SXL TRA
Public Works - Transportation - Facilities Development	SXM TRA
Public Works - Transportation - Facilities Development	SXN TRA
Public Works - Transportation - Facilities Development	SXP TRA
Public Works - Transportation - Facilities Development	SXQ TRA
Public Works - Transportation - Facilities Development	SXR TRA
Public Works - Transportation - Facilities Development	SXS TRA
Public Works - Transportation - Facilities Development	SXT TRA
Public Works - Transportation - High Desert Corridor Project	SWL TRA
Public Works - Transportation - Measure I Funds	RRR TRA
Public Works - Transportation - Measure I Funds	RRS TRA
Public Works - Transportation - Measure I Funds	RRT TRA
Public Works - Transportation - Measure I Funds	RRU TRA
Public Works - Transportation - Measure I Funds	RRV TRA
Public Works - Transportation - Measure I Funds	RWR TRA
Public Works - Transportation - Measure I Funds	RWS TRA
Public Works - Transportation - Measure I Funds	RWT TRA
Public Works - Transportation - Measure I Funds	RWU TRA
Public Works - Transportation - Measure I Funds	RWV TRA
Public Works - Transportation - Measure I Funds	SWR TRA
Public Works - Transportation - Measure I Funds	SWS TRA
Public Works - Transportation - Measure I Funds	SWT TRA
Public Works - Transportation - Measure I Funds	SWU TRA
Public Works - Transportation - Measure I Funds	SWV TRA
Public Works - Transportation - Measure I Funds	SWW TRA



**BUDGET UNIT LISTING****Special Revenue Funds**

Public Works - Transportation - Road Operations	SAA TRA
Public Works - Transportation - Road Operations	SVF TRA
Public Works - Transportation - Road Operations	SVJ TRA
Public Works - Transportation - Road Operations	SVK TRA
Public Works - Transportation - Road Operations	SVL TRA
Public Works - Transportation - Road Operations	SVM TRA
Public Works - Survey Monument Preservation	SBS SVR
Real Estate Services - Chino Agriculture Preserve	SIF INQ
Regional Parks - Amphitheater Improvements	SGR RGP
Regional Parks - Calico Ghost Town Marketing Services	SPS CCR
Regional Parks - County Trail System	RTS CCP
Regional Parks - Glen Helen Amphitheater	SGH CAO
Regional Parks - Moabi Regional Parks Boat Launching Facility	RTP CCP
Regional Parks - Off-Highway Vehicle License Fee	SBY AMS
Regional Parks - Park Maintenance/Development	SPR CCR
Regional Parks - Proposition 12 Projects	RKL RGP
Regional Parks - Proposition 40 Projects	RKM RGP
Sheriff-Coroner - Aviation	SCE SHR
Sheriff-Coroner - CAL-ID Program	SDA SHR
Sheriff-Coroner - Capital Project Fund	SQA SHR
Sheriff-Coroner - Contract Training	SCB SHR
Sheriff-Coroner - COPSMORE Grant	SDE SHR
Sheriff-Coroner - Court Services Auto	SQR SHR
Sheriff-Coroner - Court Services Technology	SQT SHR
Sheriff-Coroner - Federal Seized Assets (DOJ)	SCK SHR
Sheriff-Coroner - Federal Seized Assets (Treasury)	SCO SHR
Sheriff-Coroner - IRNET Federal	SCF SHR
Sheriff-Coroner - IRNET State	SCX SHR
Sheriff-Coroner - Public Gatherings	SCC SHR
Sheriff-Coroner - Search and Rescue	SCW SHR
Sheriff-Coroner - State Seized Assets	SCT SHR
Sheriff-Coroner - Vehicle Theft Task Force	SCL SHR
Treasurer-Tax Collector/Public Administrator - Redemption Maintenance	SDQ TTX
Treasurer-Tax Collector/Public Administrator - Unified Property Tax System	SVA TTC

**Capital Improvement Funds**

Capital Improvements and Maintenance	CJV CIP
Hi-Desert Juvenile Facility	CJS CIP

**Enterprise Funds**

Arrowhead Regional Medical Center	EAD MCR
County Administrative Office - Medical Center Lease Payment	EMD JPL
County Museum - Museum Store	EMM CCR
Public Works - Solid Waste Management - Environmental Fund	EAL SWM
Public Works - Solid Waste Management - Environmental Mitigation	EWD SWM
Public Works - Solid Waste Management - Operations	EAA SWM
Public Works - Solid Waste Management - Operations	EWC SWM
Public Works - Solid Waste Management - Operations	EWE SWM
Public Works - Solid Waste Management - Site Closure Maintenance	EAB SWM
Public Works - Solid Waste Management - Site Enhancement/Expansion/Acquisition	EAC SWM
Regional Parks - Camp Bluff Lake	EME CCP
Regional Parks - Snack Bars	EMO CCR
Regional Parks - Snack Bars	EMP CCR
Regional Parks - Snack Bars	EMT CCR



**BUDGET UNIT LISTING****Internal Service Funds**

Fleet Management - Garage	ICB VHS
Fleet Management - Motor Pool	IBA VHS
Information Services - 800 MHZ Rebanding Project	IBT MHZ
Information Services - Computer Operations	IAJ COD
Information Services - Computer Operations	IAJ CSB
Information Services - Computer Operations	IAJ DDP
Information Services - Computer Operations	IAJ DEK
Information Services - Computer Operations	IAJ FIS
Information Services - Computer Operations	IAJ GMS
Information Services - Computer Operations	IAJ SSD
Information Services - Computer Operations	IAJ TPS
Information Services - Computer Operations	IAJ WAN
Information Services - Network Services	IAM DTS
Information Services - Network Services	IAM FSC
Information Services - Network Services	IAM MHZ
Information Services - Network Services	IAM NMC
Information Services - Network Services	IAM TOP
Purchasing - Mail/Courier Services	IAY PUR
Purchasing - Printing Services	IAG PUR
Purchasing - Surplus Property and Storage Operations	IAY PUR
Risk Management - Insurance Programs	IAA RMG
Risk Management - Insurance Programs	IAB RMG
Risk Management - Insurance Programs	IAD RMG
Risk Management - Insurance Programs	IAE RMG
Risk Management - Insurance Programs	IAF RMG
Risk Management - Insurance Programs	IAH RMG
Risk Management - Insurance Programs	IAI RMG
Risk Management - Insurance Programs	IAL RMG
Risk Management - Insurance Programs	IAN RMG
Risk Management - Insurance Programs	IAO RMG
Risk Management - Insurance Programs	IAQ RMG
Risk Management - Insurance Programs	IAR RMG
Risk Management - Insurance Programs	IAS RMG
Risk Management - Insurance Programs	IAT RMG
Risk Management - Insurance Programs	IAU RMG
Risk Management - Insurance Programs	IAW RMG
Risk Management - Insurance Programs	IAX RMG
Risk Management - Insurance Programs	IBB RMG
Risk Management - Insurance Programs	IBC RMG
Risk Management - Insurance Programs	IBD RMG
Risk Management - Insurance Programs	IBF RMG
Risk Management - Insurance Programs	IBG RMG
Risk Management - Insurance Programs	IBH RMG
Risk Management - Insurance Programs	IBI RMG
Risk Management - Insurance Programs	IBK RMG
Risk Management - Insurance Programs	IBL RMG
Risk Management - Insurance Programs	IBM RMG
Risk Management - Insurance Programs	IBR RMG
Risk Management - Insurance Programs	IBS RMG
Risk Management - Insurance Programs	IMM RMG
Risk Management - Insurance Programs	ISB RMG
Risk Management - Insurance Programs	IXX RMG
Risk Management - Operations	IBP RMG



## **BUDGET BOOK DEFINITIONS**

**Accrual:** An accrual is an accounting entry that recognizes revenue when earned and expenses when incurred. An accrual is made at the end of the fiscal year to ensure revenue and expenses are recorded in the appropriate fiscal year.

**Activity:** A component within a fund; usually a specific line of work performed to accomplish a function for which a governmental unit is responsible.

**Amortization:** The process of gradually extinguishing an asset on the books.

**Appropriation:** An appropriation is an authority to spend. It represents the authorization for the county to make expenditures/incur obligations for a specified purpose and period of time. An appropriation represents the authorized expenditure limit for a budget unit for the current fiscal year.

**Balanced Budget:** The annual operating budget will be structurally balanced upon adoption of the Board of Supervisors. Total revenues, including carry-over fund balances, will equal the total fund appropriation and reserves.

**Base Budget:** The base budget represents the prior year approved budget plus mandated cost adjustments such as across-the-board salary increases (MOU), retirement costs, risk management liabilities, and previous year's mid-year Board approved costs.

**Budgeted Staffing:** The number of equivalent positions funded in the budget unit. Also referred to as full-time equivalent (FTE).

**Capital Project Funds:** Capital Project Funds are used to account for financial resources designated for the acquisition or construction of major capital facilities other than those financed by Enterprise and Internal Service Funds.

**Central Computer:** The Central Computer expense category is set up to allocate the Information Services Department's computer charges to departments based on usage. These are countywide costs for computer infrastructure such as email, wide area network, payroll processing, and software/hardware staff support. Each department's Central Computer budget amount is estimated at the beginning of the fiscal year by the Information Services Department and is billed based on that estimate. Next year's budget (2008-09) will be adjusted based upon the actual usage in 2007-08.

**Contingencies:** An amount set aside within a budget for unforeseen expenditure requirements. Board action must be taken to spend contingency funds and a 4/5 vote is required for approval.

**Costs to Maintain Current Program Services:** All non-discretionary budget changes that are factored into the base budget; these include the cost of new mandates and negotiated salary increases. The Board of Supervisors approves these costs for general fund departments in the County Administrative Office's financing plan.

**COWCAP:** COWCAP is an acronym for County Wide Cost Allocation Plan. It is the method by which indirect support costs for services such as Human Resources, Payroll, Purchasing, etc. are allocated to departments. It is prepared annually by the County Auditor/Controller-Recorder in accordance with the Office of Management and Budget, Budget Circular A-87, which is the guideline for state and federal reimbursements for indirect costs.

**Department:** An organizational unit used by county management to group programs of a like nature. In terms of financial structure, departments can have multiple funding sources, i.e. general fund, special revenue etc. that are based on specified uses. The combinations of the various funds are consolidated at the department level.

**Department Recommended Funded Adjustments:** A proposal by the department to change or implement a new program funded through existing resources that is not currently authorized by the Board.



**Depreciation:** The recording of expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**Deficit:** Insufficient revenues or other available funds to fully finance expenditures and other disbursements during a fiscal year.

**Discretionary Revenue:** Revenue not legally designated for a specific purpose or program that can be appropriated at the discretion of the Board of Supervisors.

**Employee Health & Productivity Program (EHaP):** A modified duty/return to work program that utilizes specialized nurses to obtain effective and timely treatment for injured or ill employees. Overall goals are to return the employee to the workplace as soon as possible and to increase the health and productivity of employees through health promotion and risk reduction programs.

**Encumbrance:** An obligation placed on an appropriation to pay for goods or services that have been ordered by means of contracts, but not yet received. In other words, the money is tied up. Even though it has not been spent, it cannot be used for any other purpose.

**Enterprise Funds:** Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through operational revenues.

**Expenditure:** Decreases in net financial resources. An expenditure includes current operating expenses that require the present or future use of resources.

**Fiscal Year (FY):** The County's twelve-month accounting period (July 1 through the following June 30), which varies from the calendar year and the federal fiscal year.

**Fixed Asset:** An asset of a long-term character such as land, buildings, furniture, and other equipment costing \$5,000 or more and having a useful life of one year or more. Additionally, computer software is capitalized if the value is \$100,000 or greater.

**Full-time Equivalent (FTE):** The number of equivalent positions funded in the budget units. Also referred to as budgeted staffing. An equivalent position is calculated by taking the total number of work hours budgeted for the budget unit and dividing by 2088, which represents the total number of hours in a work year.

**Function:** A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. This designation is specified by the State Controller. For example: "Public Protection" is the function of the Sheriff's Department.

**Fund:** A legal unit that provides for the segregation of moneys or other resources in the county treasury for specific activities or obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and fund balance, as well as its income and expenditures. The assets of a fund may also be placed into separate accounts to provide for limitations on specific fund income or expenditures.

**Fund Balance:** An amount comprised of accumulated excess or deficiency of revenues less expenditures of a fund, including the cancellation of prior year encumbrances. This is measured at the beginning or end of a fiscal year.

**GASB 34:** Governmental Accounting Standards Board (GASB), Statement 34 establishes requirements for the annual financial reports of state and local governments. The goal is to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

There are many components of GASB 34, but as it relates to the budget, it is primarily composed of how services provided between county budget units are accounted for. GASB 34 specifies how payments for services should be



accounted for (either as reimbursements or as departmental revenues). All transactions between departments within the same fund (i.e. general fund) are budgeted as reimbursements. While the net impact is zero, reclassifications between these two categories cause inconsistencies when comparing year-to-year budgets by specific expense or revenue categories.

**General Fund:** The General Fund is the predominate fund for financing county programs. It is used to account for revenues that are not specifically designated to be accounted for by any other fund. The primary sources of revenue for the general fund are property taxes and other taxes, state and federal aid, current services, and other revenue. The general fund is used as the major funding source for the administrative/executive, economic development, fiscal, human services, law and justice, and public and support services groups.

**General Fund Financing:** Describes the overall process of administering local cost, which is the amount contributed by the county general fund from its discretionary revenue sources to finance the activities of a department.

**Governmental Funds:** Governmental funds consist of the general fund, special revenue funds, capital projects funds and debt service funds.

**Internal Service Funds:** Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

**Local Cost:** Local cost (or general fund financing) is the amount contributed by the county general fund from its discretionary revenue sources to finance the activities of a department.

**Mandate:** A program that meets constitutional, statutory or court-ordered requirements from either federal or state entities.

**Memorandum of Understanding (MOU):** For budget purposes, the MOU refers to a negotiated and approved labor agreement between the county and an employee labor organization or group that details the salary, benefits, and other conditions of employment.

**Mid-year Adjustments:** Board approved changes to a department's budget after the adoption of the final budget.

**Mission:** A clear, concise statement of purpose for the entire department. The mission focuses on the broad, yet distinct, results the department will achieve for its customers.

**Operating Transfers In/Out:** A method of providing financing from one fund to another for the implementation of a project or program.

**Other Charges:** A category of accounts established for expenditures other than salaries and benefits, services and supplies, and fixed assets. Example: Interest expense, public assistance costs, etc.

**Performance Measure:** An ongoing, quantitative indicator of resources consumed, workload, productivity, efficiency, and effectiveness. Performance measures should relate to objectives and allow for measurement of the same thing over time.

**Policy Item:** A funding request by a department for workload and program changes that were not financed within existing departmental revenue or general fund allocations. A policy item requests additional general fund financing.

**Position:** A specific employment, whether occupied or vacant, involving duties requiring the services of one person. A position may be full or part-time as reflected in the FTE value or budgeted staffing amounts.

**Proposed Budget:** A proposed budget is the working document of the fiscal year under discussion. Approval of this document does not allow expenditures for fixed assets or for new permanent employee positions unless specifically approved by the Board of Supervisors.



**Proposition 172 (Prop. 172):** A permanent extension of a half-cent Local Public Safety Sales Tax approved by California voters on November 2, 1993. Proceeds of this sales tax must be dedicated to public safety.

**Proprietary Funds:** Classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

**Public Service Employee (PSE):** PSEs are employees assigned to entry-level positions in a variety of fields and occupations for a limited duration. They are not full-time, regular county employees. PSEs are subject to an expedited recruiting process to accommodate additional workload or to handle one-time special projects. They do not receive the full range of benefits or have the civil service status of regular county employees.

**Realignment Funding (Health & Welfare):** In 1991-92 the state approved the Health & Welfare Realignment Program that involves a shift of program responsibilities from the state to the counties. This shift is funded through a corresponding shift of dedicated Sales Tax and Vehicle License Fee revenue.

**Reimbursements:** Amount received as a repayment of the cost of work, or service performed, or of other expenditures made, for or on behalf of another governmental unit or department. Reimbursements represent the recovery of expenditure and are considered a financing source.

**Restricted Financing Funds:** Restricted financing funds consist of two restricted financing sources – Prop. 172 and Realignment. Prop. 172 revenue assists in financing the Sheriff, District Attorney, and Probation departments. Realignment assists in financing mental health, social services, and health programs within the county.

**Revenue:** The addition of cash or other current assets to governmental funds (receipts) which do not increase any liability or reserve and do not represent the recovery of an expenditure, i.e., reimbursements. Generally, revenue is derived from taxes, licenses and fees, or investment earnings. Revenues are deposited in a fund for future appropriation.

**SB 90 State-Mandated Local Program:** State reimbursements to local governments for the cost of activities required by State legislative and executive acts.

**Services and Supplies:** A category of expenditures within the budget for all standard costs of daily operations, including such items as office supplies, training, contractual services, and travel.

**Set-Aside Reserve:** A reserve made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set aside) for future funding requirements.

**Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific sources of revenue whereby the use of such revenue is restricted by law for particular functions or activities of government.

**Step Increases:** An employee, based upon the completion of the required service hours in their classification, satisfactory work performance, and appointing authority recommendation, may receive step advancements. Step advancements within the base salary range shall be based on two (2) step increments. Each increment is 2.5%.

**Strategic Goal:** A strategic goal translates resources into significant results to be achieved, providing the basis for evaluating the department as a whole.

**Transfers:** The movement of resources from one fund to another usually for payment of services received.

**Trend:** A documented recurrence of a measurable event or circumstance over time that is increasing, decreasing or even staying the same.

**Unrestricted Net Assets:** That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

